

E-595JE

Application for Direct Pay Permit for Qualified Jet Engine

Office Use

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1. Federal Employer ID No.: _____

2. N.C. Sales and Use Tax Account ID: _____

(If request is for more than one account ID with the same FEIN, attach a sheet and list the account IDs, trade names, and business locations in N.C.)

3. Legal Business Name: _____

4. Trade Name (DBA Name): _____

5. Business Location in N.C.: Street _____
(Not P.O. Box Number)

City _____ State _____ Zip Code _____ County _____

6. Mailing Address: Street or P.O. Box _____

City _____ State _____ Zip Code _____

A direct pay permit issued for a qualified jet engine does not apply to any purchase other than the purchase of a qualified jet engine.

Authorized Signature: _____ Date: _____
I certify that, to the best of my knowledge, this application is accurate and complete.

Authorized Name (Print): _____ Title: _____

E-mail: _____ Phone: _____

General Information

- Pursuant to N.C. Gen. Stat. § 105-164.27A, a direct pay permit can be issued to a person who purchases a qualified jet engine.
- A qualified jet engine is an engine certified pursuant to Part 33 of Title 14 of the Code of Federal Regulations.
- The general 4.75% State rate of sales and use tax applies to the sale or purchase of a qualified jet engine. The maximum use tax on a qualified jet engine is two thousand five hundred dollars (\$2,500).
- A direct pay permit for a qualified jet engine authorizes its holder to purchase a qualified jet engine without paying tax to the seller and authorizes the seller to not collect any tax on a sale to the permit holder. A person who purchases a qualified jet engine under a direct pay permit must timely file a Form E-500, Sales and Use Tax Return and pay the tax due monthly to the Secretary.
- Upon approval, the Department will issue a numbered direct pay permit for qualified jet engine. The permit holder should issue a copy of the permit to its vendors of qualified jet engines.
- A direct pay permit that is issued to a seller that sells a qualified jet engine relieves the seller from collecting and remitting sales and use tax on the sale of a qualified jet engine to a permit holder.
- The Department may revoke a direct pay permit if the holder of the permit does not file a Form E-500 Sales and Use Tax Return timely, does not pay the tax on time, or otherwise fails to comply with the Sales and Use Tax Laws.
- If you have questions, you may contact the Sales and Use Tax Division, North Carolina Department of Revenue, P.O. Box 871, Raleigh, North Carolina, 27602-0871. You may also telephone the Division at (919) 814-1082.

Line by Line Instructions

- Line 1 - Enter the Federal Employer Identification Number (FEIN). Direct Pay Permits are issued by legal entity based on the FEIN. A separate application must be completed for each FEIN.
- Line 2 - Enter the North Carolina Sales and Use Tax Account ID Number.
- Line 3 - Enter the Legal Business Name for which a Direct Pay Permit is requested.
- Line 4 - Enter the Trade Name for which a Direct Pay Permit is requested.
- Line 5 - Enter the business address in North Carolina.
- Line 6 - Enter the mailing address to which all correspondence concerning the Direct Pay Permit should be mailed.

Sign and date the application. Print the authorized name along with the title, phone number, and email address where the authorized person can be reached if the Department has questions about the application. Mail the application to **North Carolina Department of Revenue, Sales and Use Tax Division, P.O. Box 871, Raleigh, NC 27602-0871.**